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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

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Notification

38/1/2017-Fin(R&C)(162)/532

In exercise of the powers conferred by section 128 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(87), dated 31st December, 2018, published in the Extraordinary Official Gazette No. 2, Series I No. 39 dated 31st December, 2018, namely:—

In the said notification, after the third proviso, the following provisos shall be inserted, namely:—

"Provided also that for the class of registered persons mentioned in column (2) of the Table of the above proviso, who fail to furnish the returns for the tax period as specified in column (3) of the said Table, according to the condition mentioned in the corresponding entry in column (4) of the said Table, but furnishes the said return

till the 30th day of September, 2020, the total amount of late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of state tax payable in the said return is nil:

Provided also that for the taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year, who fail to furnish the return in **FORM GSTR-3B** for the months of May, 2020 to July, 2020, by the due date but furnish the said return till the 30th day of September, 2020, the total amount or late fee under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of state tax payable in the said return is nil."

2. This notification shall be deemed to have come into effect from the 25th day of June, 2020.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 23rd July, 2020.

Notification

38/1/2017-Fin(R&C)(163)/533

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Goa Goods and Services Tax (Eighth Amendment) Rules, 2020.

(2) They shall be deemed to have come into force from 1st July, 2020. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for the rule 67 A, the following rule shall be substituted, namely:—

“67A. *Manner of furnishing of return or details of outward supplies by short messaging service facility.*— Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under

section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility.

Explanation.— For the purpose of this rule, a Nil return or Nil details or outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1**, as the case may be.”.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 23rd July, 2020.

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